

## SERVICES

Audit Services  
Case Management  
Chief Medical Officer Services  
Clinical Advisory Services  
Coding & Compliance  
Fair Market Value Compensation  
Financial Consulting  
Health Information Management (HIM)  
Hospital Compliance Services  
Human Resources  
Internal Audit  
Litigation Support  
Managed Care  
Medical Economics  
Mergers and Acquisitions  
Performance Improvement  
Physician Coding Compliance  
Physician Services  
Quality Management  
Real Estate  
Reimbursement  
Retirement Plan Consulting  
Revenue Cycle  
Strategic Planning  
Tax Services  
Valuation Services

***Today's healthcare organizations face a perplexing variety of responsibilities and challenges. They often turn to professionals to interpret the complexities of tax law and to assist in taking advantage of opportunities to protect tax positions, maximize tax savings and minimize tax exposure.***

PYA's healthcare tax professionals specialize in understanding the issues that impact both non-profit and for-profit healthcare organizations.

We have vast experience in all areas of the healthcare industry – health systems, physician groups, diagnostic centers, outpatient health centers (including ambulatory surgery centers), health plans, nursing homes and other facilities.

## WHAT PYA CAN DO FOR YOU

- Comprehensive tax planning and consulting for non-profit and for-profit entities
- Executive compensation and deferred compensation planning
- Research and planning of specific tax-exempt issues: private inurement, private benefits, excess benefit transactions and unrelated business income
- Analysis and tax planning for mergers, reorganizations, acquisitions and dispositions
- Analysis and planning for affiliations and joint ventures
- Comparative analysis of business organizational forms
- Transaction structuring
- Assistance with board governance and management issues
- Preparation of applications for exempt status and coordination of approval process
- Preparation of federal, state and local income tax returns
- Representation before federal and state taxing authorities
- Community benefits assessments



### **WHAT PYA HAS DONE FOR OTHERS**

- Assisted non-profit healthcare organizations in establishing for-profit subsidiaries, including income tax planning, unrelated business income tax planning and assistance with transfer pricing compliance.
- Addressed and solved a multitude of tax issues relative to structuring the merger of two, multi-entity healthcare systems.
- Prepared community benefits assessments for healthcare systems that document and quantify the level of charity care and other benefits provided to the community each year.
- Assisted physician practices establish new entities and manage existing entities for maximum tax benefit, including tax planning for owner compensation and benefits and structuring owner buy-ins and retirements.
- Analyzed numerous hospitals' participation in joint ventures with physicians for compliance with various tax issues, including private benefit and private inurement.
- Represented a healthcare system during an IRS audit that shortened the audit duration and resulted in successfully reducing tax assessments and penalties.
- Assisted multiple non-profit healthcare organizations in structuring tax efficient acquisition of physician-owned radiation oncology businesses.
- Assisted in and planned the termination or modification of numerous split-dollar life insurance arrangements for healthcare executives.
- Assisted in the redesign of executive deferred compensation plans.

